IN THE SPECIFICATION

Please amend the Abstract as follows:

Provided is a practical reflecting mirror having a plastic substrate and offering a good balance between reflectivity and durability, both of which are excellent. The reflecting mirror includes a plastic substrate, and a stacked structure formed on the plastic substrate. The stacked structure sequentially includes an underlayer film made of aluminum oxide, an adhesive layer formed with a chrome and copper film from the underlayer side, a reflection film ~~formed on the side opposite to the plastic substrate with respect to the underlayer film~~ made of silver, a reflectance adjusting layer, a protective film containing silicon monoxide (SiO) and having a film thickness of not less than 5 nm and not more than 20 nm, and a water-repellent film having a compound containing fluorine and silicon, ~~which is formed on the side opposite to the underlayer film with respect to the reflection film~~ and having a film thickness of not less than 1 nm and not more than 10 nm. This configuration allows preventing moisture permeating through the plastic substrate or moisture permeating through the surface of the reflecting mirror from entering the reflection film. Thus, the reflection film does not undergo corrosion, so that it is possible to ensure a good balance between the reflectivity and the durability, both of which are excellent.